App. F. IX-4

1932.
(V.P)

File No. 33-32

Serial Nos. 1, 2, 3, 4.

Previous References
V.P-63-30 (122)

Later References
VP 23-33 No 14 to.

p.10 (E)

General and Revenue Secretariat.

Serial Nos. Four

Part B for Sept 32.

SUBJECT.

Levy of taxes on Ry: Buildings under the V.P. Regulations

---

(4) Revenue Commissioner in mysore.
No L. 2135 dt 14/16.9.32.

~~States that Ry Buildings~~
States that the Ry: Department is not liable to be taxed by the V.P.

No L 2136 dt 16/9/32
Copy to Secy: Ry Deptt:

19-9-32

V.P 33-52-1

OFFICE OF THE REVENUE COMMISSIONER,
IN MYSORE,

No. C.4509/31-32.

Dated, Bangalore, 30th June *193*2
-1 JUL 1932

FROM

S.P. Rajagopalachari, Esq., B.A., B.L.,
Revenue Commissioner in Mysore.

OFFICE OF THE REVENUE COMMISSIONER IN MYSORE 00013

To R. Ranga Rao, Esq., B.A., B.L.,
General
~~Chief~~ *Secretary to the Government*
of His Highness the Maharaja of Mysore,
Bangalore.

GEN 79/32
4 JULY
L. R. G. BRANCH

GENERAL SECRETARY
2-JUL 1
No. L.S.S

SIR,

With reference to your letter No.L.9337/V.P. 63-30-2 date 18th May 1931 regarding the liability to tax under the Village Panchayet Regulation, of Railway buildings used as residential quarters, I have the honour to forward herewith copy of letter No.A.6-4188/31-32 dated 28th May 1932 from the Deputy Commissioner, Kadur District, and to request to be informed whether any decision has been since arrived at as regards the question of special treatment to Railway Department, in respect of local taxation.

2. The favour of early orders of Government is requested as the Deputy Commissioner reports that a sum of Rs.62-8-0 has been outstanding in the accounts of the Thadasa Village Panchayet, Narasimharajapura Sub Taluk for the years 1927-28 to 1931-32 on account of the Railway Residential Quarters at the place.

I have the honour to be,

S i r,

Your most obedient servant,

S Rajagopal

Revenue Commissioner.

GENERAL SECRETARY
13 JULY 1932
No.

1) Kind reference is invited to para (10) of the letter in V.P. file 63-30 (Hy) wherein it is noted that the question has to be taken up after a decision by the Govt of India is received in the matter of special treatment of railways in respect of local taxation

2) Mr. Rau, Secretary, Railway Board may perhaps be consulted as to the decision arrived at.

3) Yes.

4) This will be done M.O. passed

RR
11.7.32

Letter No.A.6-4188-31 dated 28th May 1932, from the Deputy Commissioner, Kadur District, to the Revenue Commissioner in Mysore.

Recovery of Village Panchayet taxes on Railway ~~Employees~~ Residential quarters at Thadasa, Narasimharajapura Sub Taluk.

Adverting to your Memo No.D(1).Dis.1843/30-31 dated 15/17th June 1931, forwarding copy of letter No.L.9337/V.P. 63-30-2 dated 18th May 1931 from the Secretary to Government, General Department, on the above subject, stating that the question may be deferred for consideration after a decision by the Government of India is reached as regards special treatment of Railways, I have the honour to request you to be so good as to let me know whether any decision has since been arrived at.

In this connection, I beg to invite kind reference to this office letter No.A.6-1264-29 dated 23rd February 1931 and to state that under rule 8 of Government Order No.4347/L.B. 26-26-126 dated 6th January 1927, the Village Panchayet Regulation does not contemplate any exception from taxation on buildings belonging to Government or the District Board used for residential purposes. Further, as the quarters referred to belong to the Government of Mysore and the buildings come under the Mysore Village Panchayet Regulation, a sum of Rs.62-8-0 shown as Village Panchayet arrears will have to be recovered as noted in the margin. I request that orders of Government may kindly be obtained in the matter early and the same communicated for further action.

1927-28.	...	Rs. 12-8-0
1928-29.	...	" 12-8-0
1929-30.	...	" 12-8-0
1930-31.	...	" 12-8-0
1931-32.	...	" 12-8-0
Total...		Rs.62-8-0

" C o p y "

Navaneetha

For Revenue Commissioner.

BR.

General and Revenue Secretariat | VP File No. of 193

Serial No.

W.O. No. 6 of 32-33
L.S.G.
15K July 1932

Railway Secretariat
Government of Mysore

14/7/32

6) Forwarded with compliments unofficially to the Secretary to Government, Railways for favour of opinion furnishing the information

By order
Asst. to Secy
for Genl. Secy

7) The Railway buildings etc., are not liable for being taxed by Village Panchayats and the bill for Rs.25 received from the Village Panchayat during 1929 was also refused.

8) No decision regarding special treatment to the Railway Department in respect of local taxation has yet been arrived at by the Government of India, nor is i likely to be reached in the near future.

Secretary for Railways,
Government of Mysore.
20th July 1932.

W.O. No. 5
22/7

9) General Secretary with compliments

10) Send

11) In view of the opinion furnished by the Secy to Govt for Railways that it is not likely that a decision will be arrived at in the near future, the question of Hereditary V.P. will have to be decided independently of the above question. In this connection kind refer us to notes in V.P. 63.30 (1932) and for reasons mentioned, no concession need perhaps be allowed

27/7/32

NOTE—Contn. Sheet.

WD 70—GBPM—60,000—13-8-31

Papers on Secretary's files

79 731

No. of 193 General and Revenue Secretariat

223

12) If the question has been decided independently of the Govt of India decision, the Ry Secrett file referred to in para 10 of the note in P 63-30 should be traced recording the papers relating to the subsequent decision

13) These papers may be traced

2
30/7

SECTION
6. AUG. 1932
GL. & REV. SECTT.

14) Send with draft

15) Issue

Amn 4/8

8/8/32

Issue no Gl. 902 dt 8.8.32 to the Secy to Govt for Rys.

Calls for the Ry Secrett file 80/4 of 1927-28 Sns. A 8/8/32 34 C 1678

for perusal and return

From the Secy to Govt for Rys no Rs 324 dt 12.8.32

Forwards the Rysecrett file referred to Govt Rs Note dt 2.3.29 declaring the Kapore Rys as liable for rail taxes.

Subt with refce to para 13.

16) 19/8

17) The question has been fully examined in the Ry Secrett file papers and it has been noted that the question of the paying village Banchget taxes by the Ry Depot should be re examined after the decision of the Govt of India on the report of the Advisory Committee on Local Taxation

Yes

Flag X

We (Ry Secy) stated in para 8 supra that the Govt of India decision has not been reached yet

Taxation of Ry Receipts Bill V. 4.2

General and Revenue Secretariat | File No. 93 of 193

Serial No.

GENERAL SECRETARY
23 AUG. 1932
No

that this not likely to be reached in the near future. The Rev Dept is however pressing for the payment of the Panchayat Dues & the Rev Com wants to know if any decision has been arrived at in the matter

2) This forwards if a reply in the negative may be sent to the Rev Com or if the question has to be settled independently of the Calcutta decision in view of the fact that the latter is not expected to be reached for sometime

Sec Secy 23/8

2) Forwarded

II Member) 31/8

2) From the file below it may be seen that in the absence of a declaration under Sec 4(1) of the R.S. Act the Railway Depts are not to collect the taxes of Village Panchayats. This may be forwarded and the Rev Com informed accordingly

7/9/32

RB 7/9/32

TYPING SECTION
14. SEP. 1932
GENL & REVS SE

2) Draft Sd.

2) Issue 14/9

NOTE—Contn. Sheet.

Question of Levy of V.P. Taxe under Buildings.

V.P. File No. 33 of 1932 | General and Revenue Secretariat

To The Rev: Comr in mysore Blore | 4
No L. 2135 of 16.9.32
Stats that Ry: Deptt: is not liable to be taxed..
No L. 2136 of 16.9.32. Copy to Secy Ry Deptt for information.

B
19/9/32

37

Appendix F G—1]

SUBJECT .....

.....

.....

Section V. P

File No. 33-32

Serial No. 2

Diary No. of letter replied to .....

No. L 904

To The Secretary to Govt for Railways

Sir,

General and Revenue Secretariat

( )

the *193* .

Date of issue 8/8

Signed by Mr A S Row

"With reference to your letter No. 0. no 5 & 22-7-1932, stating that Railway buildings are not liable for being taxed by Village Panchayats and that no decision as regards special treatment to the Railway Department in respect of local taxation has yet been arrived at by the Govt of India nor it is likely to be reached in the near future, I am directed to refer you to Kindly forward for reference the Railway Secretariat File 80 of 1927-28-29 relating to the papers relating to Govt no R-S. 1874-83 & 2-36 references and returns."

List of enclosures .....

Copied by .....

Examined by .....

I have etc

Asst Secy

Govt

WD 71—GBPM—40,000—20-7-31.

8/32

V. Ps. 33-32-3

No. R. S. 324 /Fl. No.

Encl. one file

GEN. & REV. SECTT. 17 AUG. L. & G. BRANCH

RAILWAY SECRETARIAT,

From *Mysore,* 11th August *1932.*

The Secretary to the Government of Mysore for Railways,

Mysore.

GENERAL SECRETARY 13 AUG. 1932

The General Secretary
to Government, Bangalore.

No. Sir,

AS 17/8/32

As desired in your letter No.L.904/V.Ps.33-32-2 dated 8th August 1932, I have the honour to forward herewith Railway Secretariat file No.80G of 1927-28-29 containing Notification No.R.S.1874-83 dated 2nd March 1929 declaring the Mysore Railways liable for Municipal taxes, for reference and early return.

I have the honour to be,
Sir,
Your most obedient servant,

For Secretary for Railways,
Government of Mysore.

SAK.

Appendix F G—1]

SUBJECT .....

.....

.....

Section VP
File No. 33-32
Serial No. 4

Diary No. of letter replied to ..... No. L 2135

To The Rev. Commr,

Sir,

General and Revenue Secretariat

( )

the 193 .

with reference to your letter No. C.4.5
31-2 dt. 1.2.32 soliciting early
orders on the question of the liabil
to taxation under the V.P. Regn
of Ry buildings used as Residen
quarters, I am directed to state
that in the absence of a specia
ley-lyah under sec 11.7(1) of the
Regn, the Ry Dept is not liable
to be taxed by Village Panchay
Thereafter

Date of issue 16/9

Signed by Mr. A.S. Rowe

List of enclosures .....

Copied by .....

Examined by .....

dm 18/9 Mafaqen Sec

Memo No. L 2136 dt 15-17-32 dt 16-9-32
Copy for info to the Ry Secy
His office file 80 Ey of 27-28-29 is not
Bso.

WD 71—GBPM—40,000—20-7-31.

dm
Mafaqen Secy

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. L2135 - TP 33-32-4 Extra

Dated, Bangalore, 14th September 1932. 76

From

The *General Secretary to the Government of His Highness the Maharaja of Mysore.*

To

The Revenue Commissioner in Mysore.

Bangalore.

Sir,

With reference to your letter No.C.4509/31-32 dated 1st July 1932 soliciting early orders on the question of the liability to taxation under the Village Panchayet Regulation, of Railway Buildings used as Residential quarters, I am directed to state that in the absence of a declaration by Government under section 117(1) of the Railway Regulation, the Railway Department is not liable to be taxed by Village Panchayets.

I have the honour to be,

Sir,

Your most obedient servant,

Asubba Rao

for General Secretary to Government.

AJH.3.